

## **Functions accounting at the enterprises of dairy cattle breeding in the context of cost pool according to physiological groups**

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### **Abstract**

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. The given article is devoted to accounting functions and development of the device for cost-pricing of milk and animal yield in dairy cattle breeding on the background of cost pool according to physiological groups that makes possible to find more exact cost values, to currently detail both actual and scheduled information and take managerial decisions on eliminating the effect of the distortions exposed and implement measures aimed at costs budgeting for a period ahead.

<http://dx.doi.org/10.5901/mjss.2014.v5n24p>

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### **Keywords**

Cost calculation, Dairy cattle breeding, Direct costs, Managerial accounting, Physiological groups